

OFFICE OF THE STATE CONTROLLER
STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2006-28
ANNUAL REVISIONS- LOCAL AGENCIES

SEPTEMBER 29, 2006

Government Code Section (GC §) 17561 provides for the reimbursement of state mandated costs. Enclosed is information for updating the Mandated Cost Manual for Cities, Counties, and Special Districts. The manual contains all forms and instructions that are necessary for local agencies to file 2005-06 annual claims with the State Controller's Office (SCO).

Estimated claims for costs to be incurred during the 2006-07 fiscal year and reimbursement claims that detail the costs actually incurred in the 2005-06 fiscal year must be filed with the SCO. **Claims must be delivered or postmarked on or before January 16, 2007.** If the claim is filed after the deadline, but by January 15, 2008, the approved claim will be reduced by a late penalty of 10% not to exceed a maximum of \$1,000 for on-going claims. In order for a claim to be considered properly filed, the claim must include supporting documentation specified in the instructions to substantiate the costs claimed. In addition, the claimant must explain the functions performed by each employee for whom costs were claimed. Claims will not be accepted if filed more than one year after the deadline or without supporting documentation.

Amounts appropriated for the payment of program costs are shown beginning on page 4 under "Appropriations for the 2005-06 and 2006-07 Fiscal Years." The fiscal years for which costs can be claimed for a mandated cost program are shown beginning on page 7 under "Reimbursable State Mandated Cost Programs." To prepare 2006-07 estimated claims and 2005-06 reimbursement claims, forms in the manual should be duplicated to meet the local agency's filing requirements. Claim amounts should be rounded to the nearest dollar.

Submit a signed original and a copy of form FAM-27, Claim for Payment, and all other forms and supporting documents. **(To expedite the payment process, please sign the form in blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

Use the following mailing addresses:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MINIMUM CLAIM COST

GC §17564(a) provides that no claim shall be filed pursuant to Sections 17551 and 17561, unless such a claim exceeds one thousand dollars (\$1,000), provided that a county may submit a combined claim on behalf of special districts within their county if the combined claim exceeds

\$1,000, even if the individual special district's claim does not each exceed \$1,000. The county shall determine if the submission of a combined claim is economically feasible and shall be responsible for disbursing the funds to each special district. Combined claims may be filed only when the county is the fiscal agent for the special districts. A combined claim must show the individual claim costs for each eligible special district. All subsequent claims based upon the same mandate shall only be filed in the combined form unless a special district provides a written notice of its intent to file a separate claim to the county and to the SCO at least 180 days prior to the deadline for filing the claim.

ESTIMATED CLAIMS

Unless otherwise specified in the claiming instructions, claimants do not have to provide cost schedules and supporting documents with the estimated claim if the estimated amount does not exceed the prior fiscal year's actual costs by more than 10%. The claimant can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the prior fiscal year's actual costs by more than 10%, the claimant must complete claim forms as specified in the claiming instructions for the program and explain the reason for the increased costs. If the explanation to support the higher estimate is not provided with the claim, the claim will automatically be adjusted to 110% of the prior fiscal year's actual costs.

FINAL FILING DEADLINE FOR 2005-06 FISCAL YEAR CLAIMS

The final filing deadline for 2005-06 reimbursement claims is **January 16, 2007**. A late penalty of 10% up to a maximum of \$1,000 for on-going claims of the approved claim will be applied to 2005-06 claims filed after January 16, 2007. **Claims filed after January 15, 2008, will not be accepted.**

Updates of Rates and Factors

The following rates are to be used for filing 2005-06 reimbursement claims. These rates are computed by adjusting the 2004-05 rate by the change in the Implicit Price Deflator (IPD) pursuant to the Department of Finance's Report of August 30, 2006, *National Deflator, State and Local Purchases*. The estimated change in the IPD for 2005-06 is 6.0%. Local agencies may increase the 2005-06 unit cost rate by the estimated 2006-07 IPD change of 3.7% to determine the 2006-07 estimated claim amounts. In the subsequent fiscal year, the estimated amount must be adjusted to actual cost.

- ♦ *Ch. 1242/77, Senior Citizens' Property Tax Postponement (Program No. 18)*

Counties with an established base year entitlement will receive an automatic payment through the State Mandate Apportionment System (SMAS) (See page 5 of the manual). The amount of increase for the 2005-06 apportionment is 6.0%. Counties without an established base year entitlement may file a 2005-06 reimbursement claim. The 2005-06 unit cost reimbursement rate for each document processed is \$14.23.

- ♦ *Ch. 921/87, Unitary Countywide Tax Rate (Program No. 90)*

The 2005-06 Implicit Price Deflator factor for adjusting the 1987-88 base year cost is 1.774.

- ♦ *Ch.1022/99, Crime Victim's Domestic Violence Incident Reports (Program 262)*

The 2005-06 unit cost rate is \$0.49 and the estimated rate for fiscal year 2006-07, is \$0.51.

- ♦ *Ch.1136/93, Open Meetings Act/Brown Act Reform (Program 219)*

The 2005-06 uniform cost allowance is \$135.66 for the period **July 1, 2005, to July 18, 2005**, only because the order to set aside this program is effective July 19, 2005.

♦ *Ch. 704/75, Voters Registration Procedures (Program 056)*

Voters Registration, Chapter 704, Statutes of 1975

2005-06 Reimbursement Factors by County

Amount Per Affidavit Processed

<u>County</u>	<u>Amount Per Affidavit</u>	<u>County</u>	<u>Amount Per Affidavit</u>
Alameda	0.470	Orange	0.423
Alpine	2.911	Placer	0.924
Amador	2.911	Plumas	2.911
Butte	1.031	Riverside	0.470
Calaveras	2.911	Sacramento	0.470
Colusa	2.911	San Benito	2.911
Contra Costa	0.470	San Bernardino	0.470
Del Norte	2.911	San Diego	0.423
El Dorado	1.085	San Francisco	0.470
Fresno	1.031	San Joaquin	0.924
Glenn	2.911	San Luis Obispo	0.924
Humboldt	1.085	San Mateo	0.924
Imperial	2.911	Santa Barbara	0.924
Inyo	2.911	Santa Clara	0.423
Kern	1.031	Santa Cruz	0.924
Kings	2.911	Shasta	1.085
Lake	2.911	Sierra	2.911
Lassen	2.911	Siskiyou	2.911
Los Angeles	0.423	Solano	0.924
Madera	2.911	Sonoma	0.924
Marin	0.924	Stanislaus	0.924
Mariposa	2.911	Sutter	2.911
Mendocino	2.911	Tehama	2.911
Merced	1.085	Trinity	2.911
Modoc	2.911	Tulare	0.924
Mono	2.911	Tuolumne	2.911
Monterey	0.924	Ventura	0.924
Napa	1.085	Yolo	1.085
Nevada	1.085	Yuba	2.911

APPROPRIATIONS FOR THE 2005-06 AND 2006-07 FISCAL YEARS

				Mandated Programs	Amounts Appropriated	
					2005-06	2006-07
Item 4440-295-0001 Department of Mental Health³					\$33,000,000	
263	(1)	Ch.	1747/84	Services to Handicapped Students		
191	(2)	Ch.	654/96	Seriously Emotionally Disturbed Pupils		
Total					<u>\$33,000,000¹</u>	
Item 8885-295-0001 Commission on State Mandates						
(0.5) For payment of the following mandate claims for 2005-06:					\$90,280,000 ²	
158	(a)	Ch.	411/95	Crime Victim Rights		
163	(b)	Ch.	1249/92	Threats Against Peace Officers		
13	(c)	Ch.	1399/76	Child Abduction and Recovery		
120	(d)	Ch.	337/90	Stolen Vehicle Notification		
2	(e)	Ch.	77/78	Absentee Ballots		
83	(f)	Ch.	1422/82	Permanent Absent Voters		
56	(g)	Ch.	704/75	Voter Registration Procedures		
248	(h)	Ch.	697/99	Absentee Ballots-Tabulation by Precinct		
6	(i)	Ch.	391/88	Brendan McGuire Act		
43	(j)	Ch.	102/81	Medi-Cal Beneficiary Death Notices		
122	(k)	Ch.	961/92	Pacific Beach Safety		
124	(l)	Ch.	1603/90	Perinatal Services		
73	(m)	Ch.	1088/88	AIDS/Search Warrant		
66	(n)	Ch.	1253/80	Mentally Retarded Defendants Representation		
35	(o)	Ch.	644/80	Judicial Proceedings		
67	(p)	Ch.	1304/80	Conservatorship: Developmentally Disabled Adults		
87	(q)	Ch.	694/75	Developmentally Disabled Attorneys Services		
88	(r)	Ch.	498/77	Coroners Costs		
200	(s)	Ch.	1114/79	Not Guilty by Reason of Insanity		
203	(t)	Ch.	435/91	Mentally Disordered Offenders' Extended Commitments		
175	(u)	Ch.	762/95	Sexually Violent Predators		
39	(v)	Ch.	1036/78	Mentally Disordered Sex Offenders Recommitments		
177	(w)	Ch.	183/92	Domestic Violence Treatment Services		
118	(x)	Ch.	1171/89	Peace Officers Cancer Presumption		
23	(y)	Ch.	1568/82	Firefighters Cancer Presumption		
167	(z)	Ch.	246/95	Domestic Violence Arrest Policies		

¹ 2006-07 State Budget Act (Chapter 47/48, Statutes of 2006) Schedule (1) & (2)

² 2006-07 State Budget Act (Chapter 47/48, Statutes of 2006) Item 8885-295-0001 and Provision 3

³ 2006-07 State Budget Act (Ch. 47/48, Statutes of 2006) Schedule (1) appropriated \$33,000,000 for 2004-05 fy

APPROPRIATIONS FOR THE 2005-06 AND 2006-07 FISCAL YEARS (Cont'd.)

Mandated Programs				Amounts Appropriated	
				2005-06	2006-07
Item 8885-295-0001 Commission on State Mandates (Con'td.)					
213	(aa)	Ch.	752/98	Animal Adoption	
90	(bb)	Ch.	921/87	Unitary Countywide Tax Rates	
18	(cc)	Ch.	1242/77	Senior Citizens Property Tax Deferral	
152	(dd)	Ch.	697/92	Allocation of Property Tax Revenues	
215	(ee)	Ch.	875/85	Photographic Record of Evidence	
127	(ff)	Ch.	999/91	Rape Victims Counseling	
197	(gg)	Ch.	1120/96	Health Benefits for Survivors-Peace Officers Firefighters	
255	(hh)	Ch.	284/00	Postmortem Examinations	
257	(ii)	Ch.	590/95	False Reports of Police Misconduct	
187	(0.6)	Ch.	675/90	Peace Officers' Procedural Bill of Rights	16,600,000 ²
Total				<u>\$106,880,000²</u>	

Item 8885-295-0001 Commission on State Mandates

(1) For payment of the following mandate claims for the 2006-07 fiscal year: **\$109,000,000**

158	(a)	Ch.	411/95	Crime Victims Rights	
163	(b)	Ch.	1249/92	Threats Against Peace Officers	
13	(c)	Ch.	1399/76	Child Abduction and Recovery	
120	(d)	Ch.	337/90	Stolen Vehicle Notification	
2	(e)	Ch.	77/78	Absentee Ballots	
83	(f)	Ch.	1422/82	Permanent Absent Voters	
56	(g)	Ch.	704/75	Voter Registration Procedures	
248	(h)	Ch.	697/99	Absentee Ballots – Tabulation by Precinct	
6	(i)	Ch.	391/88	Brendan McGuire Act	
43	(j)	Ch.	102/81	Medi-Cal Beneficiary Death Notices	
122	(k)	Ch.	961/92	Pacific Beach Safety	
124	(l)	Ch.	1603/90	Perinatal Services	
73	(m)	Ch.	1088/88	AIDS/Search Warrant	
66	(n)	Ch.	1253/80	Mentally Retarded Defendants Representation	
35	(o)	Ch.	644/80	Judicial Proceedings	
67	(p)	Ch.	1304/80	Conservatorship: Developmentally Disabled Adults	
87	(q)	Ch.	694/75	Developmentally Disabled Attorneys Services	
88	(r)	Ch.	498/77	Coroners Costs	
200	(s)	Ch.	1114/79	Not Guilty by Reason of Insanity	

² 2006-07 State Budget Act (Chapter 47/48, Statutes of 2006) Item 8885-295-0001 and Provision 1 and 3

APPROPRIATIONS FOR THE 2006-07 FISCAL YEAR (Cont'd.)

					Amounts Appropriated	
					2005-06	2006-07
Item 8885-295-0001 Commission on State Mandates (Cont'd.)						
203	(t)	Ch.	435/91	Mentally Disordered Offenders Extended Commitment		
175	(u)	Ch.	762/95	Sexually Violent Predators		
39	(v)	Ch.	1036/78	Mentally Disordered Sex Offenders Reccommitments		
177	(w)	Ch.	183/92	Domestic Violence Treatment Services		
118	(x)	Ch.	1171/89	Peace Officer's Cancer Presumption		
23	(y)	Ch.	1568/82	Firefighter's Cancer Presumption		
167	(z)	Ch.	246/95	Domestic Violence Arrest Policies		
213	(aa)	Ch.	752/98	Animal Adoption		
90	(bb)	Ch.	921/87	Unitary Countrywide Tax Rates		
18	(cc)	Ch.	1242/77	Senior Citizens Property Tax Deferral		
152	(dd)	Ch.	697/92	Allocation of Property Tax Revenues		
215	(ee)	Ch.	875/85	Photographic Record of Evidence		
127	(ff)	Ch.	999/91	Rape Victims Counseling		
197	(gg)	Ch.	1120/96	Health Benefits for Survivors-Peace Officers and Firefighters		
255	(hh)	Ch.	284/00	Postmortem Examinations		
257	(ii)	Ch.	590/95	False Reports of Police Misconduct		
Total						<u>\$109,000,000⁵</u>
Item 8885-295-0001 Commission on State Mandates, Provision 1						
187	(2)	Ch.	675/90	Peace Officers Procedural Bill of Rights		16,600,000
Item 8885-295-0044 Commission on State Mandates						
246	(1)	Ch.	1460/89	Administrative License Suspension		1,551,000
Item 8885-295-0106 Department of Pesticide Regulation						
121	(1)	Ch.	1200/89	Pesticide Use Reports		162,000
Grand Total					<u>\$139,880,000</u>	<u>\$127,313,000</u>

⁵ 2006-07 State Budget Act (Chapter 47/48, Statutes of 2006) Item 8885-295-0001 and Provision 1 and 3.

REIMBURSABLE STATE MANDATED COST PROGRAMS

Local agencies may file claims with the SCO for costs incurred for the following programs. These programs are listed in alphabetical order by program name. The letters "a", "b", and "c", indicate the agencies eligible to file claims for the given program and fiscal year, as follows:

Letter	Eligible Local Agency				
a	Counties, Cities, and Special Districts				
b	Counties and Cities				
c	Counties only				
2005-06 Reimburse- ment Claim	2006-07 Estimated Claim	Pgm. #	Local Agencies		
a	a	2	Ch. 77/78	Absentee Ballots	
c	c	248	Ch. 697/99	Absentee Ballots: Tabulation by Precincts	
b	b	246	Ch. 1460/89	Administrative License Suspension	
b	b	73	Ch. 1088/88	AIDS Search Warrants	
c	c	152	Ch. 697/92	Allocation of Property Tax Revenue	
a	a	213	Ch. 752/98	Animal Adoption	
a	a	6	Ch. 391/88	Brendon Maguire Act	
c	c	13	Ch. 1399/76	Child Abduction and Recovery	
c	c	67	Ch. 1304/80	Conservatorship: Developmentally Disabled Adults	
c	c	88	Ch. 498/77	Coroners Costs	
c	c	90	Ch. 921/87	Countywide Tax Rates - Unitary	
c	c	158	Ch. 411/95	Crime Victims Rights	
c	c	87	Ch. 694/75	Developmentally Disabled: Attorneys Services	
b	b	167	Ch. 246/95	Domestic Violence Arrest Policies and Standards	
b	b	177	Ch. 183/92	Domestic Violence Treatment Services	
a	a	257	Ch. 590/95	False Reports of Police Misconduct	
a	a	23	Ch. 1568/82	Firefighters Cancer Presumption	
a	a	197	Ch. 1120/96	Health Benefits for Survivors of Peace Officers and Firefighters	
c	c	35	Ch. 644/80	Judicial Proceedings	
c	c	43	Ch. 102/81	Medi-Cal Beneficiary Death Notices	
c	c	203	Ch. 435/91	Mentally Disordered Offenders Extended Commitment Proceedings	
c	c	39	Ch. 1036/78	Mentally Disordered Sex Offenders: Extended Commitments	
c	c	66	Ch. 1253/80	Mentally Retarded Defendants; Diversion	
c	c	200	Ch. 1114/79	Not Guilty by Reason of Insanity II	
x	N/A ⁴	218	Ch. 641/86	Open Meetings Act/Brown Act Reform	
c	c	122	Ch. 961/92	Pacific Beach Safety	
a	a	118	Ch. 1171/89	Peace Officers Cancer Presumption	
a	a	187	Ch. 675/90	Peace Officers Procedural Bill of Rights	
c	c	124	Ch. 1603/90	Perinatal Services for Alcohol/Drug Exposed Infants	
c	c	83	Ch. 1422/82	Permanent Absentee Voters	
c	c	121	Ch. 1200/89	Pesticide Use Reports	

⁴ This program has been set aside pursuant to AB138 effective 07/19/05.

REIMBURSABLE STATE MANDATED COST PROGRAMS (Continued)

2005-06 Reimburse- ment Claim	2006-07 Estimated Claim	Pgm. #	Local Agencies	
a	a	215	Ch. 875/85	Photographic Record of Evidence
b	b	255	Ch. 284/00	Postmortem Examinations: Unidentified Bodies, Human Remains
b	b	127	Ch. 999/91	Rape Victims Counseling Center Notices
c	c	18	Ch. 1242/77	Senior Citizens Property Tax Deferral Program
c	c	191	Ch. 654/96	Seriously Emotionally Disturbed Pupils: Out of State Mental Health Services ⁶
c	c	111	Ch. 1747/84	Services to Handicapped Students ⁶
c	c	175	Ch. 762/95	Sexually Violent Predators
b	b	120	Ch. 337/90	Stolen Vehicle Notification
a	a	163	Ch. 1249/92	Threats Against Peace Officers
c	c	56	Ch. 704/75	Voter Registration Procedures

Commission on State Mandates set aside Parameters and Guidelines for the following programs:

Pgm. #

207	Ch.	156/96	County Treasury Oversight Committees
161	Ch.	783/95	Investment Reports
132	Ch.	1281/80	Involuntary Lien Notices
138	Ch.	1105/92	Misdemeanors: Booking and Fingerprinting
82	Ch.	1051/83	Mobilehome Property Tax Deferral Program
219	Ch.	641/86	Open Meetings/Brown Act Reform
28	Ch.	494/79	Physically Handicapped Voter Accessibility
222	Ch.	18/99	Presidential Primaries
52	Ch.	48/87	Property Tax: Family Transfers
245	Ch.	39/98	Redevelopment Agencies
55	Ch.	1143/80	Regional Housing Needs Determination
174	Ch.	1297/94	Two-Way Traffic Signal Communications

⁶ No funding for 2006-07 fiscal year

⁶ No funding for 2006-07 fiscal year

PROGRAMS SUSPENDED FOR THE 2006-07 FISCAL YEAR

Pursuant to Government Code Section 17581, the following state mandated programs are identified in the 2006 State Budget Act, with a \$0 appropriation by the Legislature. Therefore, the following state mandated programs have been suspended for the 2006-07 fiscal year, and no 2006-07 claim shall be filed.

Item 8885-295-0001, Provision 3

Pgm.#

227	(a)	Ch.	1170/96	Grand Jury Proceedings
220	(b)	Ch.	502/92	Sex Crime Confidentiality
62	(c)	Ch.	1032/80	Deaf Teletype Equipment
217	(d)	Ch.	908/96	Sex Offenders: Disclosure by Law Enforcement
81	(e)	Ch.	1456/88	Missing Persons Report
28	(f)	Ch.	494/79	Handicapped Voter Access Information
65	(g)	Ch.	238/74	SubStandard Housing
3	(h)	Ch.	1123/77	Adult Felony Restitution
181	(i)	Ch.	1188/92	Very High Fire Hazard Severity Zones
37	(j)	Ch.	1330/76	Local Coastal Plans
180	(k)	Ch.	1111/89	SIDS Training for Firefighters
125	(l)	Ch.	268/91	SIDS Contacts by Local Health Officers
110	(m)	Ch.	955/89	SIDS Autopsies
126	(n)	Ch.	1597/88	Inmate AIDS Testing
86	(o)	Ch.	453/74	SIDS Notices
27	(p)	Ch.	1357/76	Guardianship/Conservatorship Filings
71	(q)	Ch.	332/81	Victims' Statements - Minors
204	(r)	Ch.	267/98	Extended Commitment, Youth Authority
128	(s)	Ch.	820/91	Prisoner Parental Rights
64	(t)	Ch.	Title 8	Structural and Wildland Firefighter Safety Clothing and Equipment
24	(u)	Ch.	Title 8	Personal Alarm Devices
193	(v)	Ch.	126/93	Law Enforcement Sexual Harassment Training
205	(w)	Ch.	444/97	Elder Abuse Law Enforcement Training
	(x)	Ch.	39/98	Redevelopment Agencies Tax Disbursement Reporting
41	(y)	Ch.	486/75	Mandate Reimbursement Process
21	(z)	Ch.	845/78	Filipino Employee Surveys
15	(aa)	Ch.	1609/84	Domestic Violence Information
8	(bb)	Ch.	1334/87	Pocket Masks

Item 8885-295-0042

Pgm.#

178	(1)	Ch.	644/94	Airport Land Use Commissions/Plans
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AUDIT OF COSTS

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and that the claim was prepared in accordance with the SCO's claiming instructions and the Commission on State Mandate's Parameters and Guidelines (P's and G's). If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC §17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency is subject to audit by the State Controller no later than three years after the date the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds were appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. Therefore, all documentation to support actual costs claimed must be retained for the same period, and shall be made available to the SCO on request.

SOURCE DOCUMENTS

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct based upon personal knowledge." Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

RETENTION OF CLAIMING INSTRUCTIONS

For your convenience, the revised claiming instructions in this package have been arranged in alphabetical order by program name. These revisions should be inserted in the Mandated Cost Manual to replace the old forms. The instructions should then be retained permanently for future reference, and the forms should be duplicated to meet your filing requirements. Annually, updated forms and any other information or instructions claimants may need to file claims, as well as instructions and forms for all new programs released throughout the year will be placed on the SCO's Web site at www.sco.ca.gov/ard/local/locreim/index.shtml.

If you have any questions concerning mandated cost reimbursements, please write to us at the address listed for filing claims, send e-mail to LRSDAR@sco.ca.gov, or call the Local Reimbursements Section at (916) 324-5729.

Program 018	MANDATED COSTS SENIOR CITIZENS PROPERTY TAX POSTPONEMENT CLAIM SUMMARY	FORM 1
(01) Claimant		(02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/> Entitlement <input type="checkbox"/>
		Fiscal Year 20__/20__
Claim Statistics		
(03) Number of Certificates of Eligibility		
(04) Number of Notices of Liens		
(05) Number of Releases of Liens		
(06) Total Number of Documents		
Reimbursement Rate		
(07) Unit Cost:		
2005-06 Reimbursement Claim: \$14.23		
(08) Total Cost		
[Line (06) x line (07)]		
Cost Reduction		
(09) Less: Offsetting Savings		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount		
[Line (08) - {(line (09) + line (10))}]		

Program 018	SENIOR CITIZENS PROPERTY TAX POSTPONEMENT CLAIM SUMMARY Instructions	FORM 1
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- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement, Estimated, or Entitlement, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.
- Form 1 must be filed for a reimbursement claim. Do not complete form 1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form 1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) Enter the total number of Certificates of Eligibility deposited during the fiscal year claimed. Include only those documents that have been filed and sent to the State Controller's Office during the fiscal year.
- (04) Enter the total number of Notices of Liens completed for senior citizens who obtained a Senior Citizen Tax Postponement Lien on a particular parcel for the first time. Claim only those documents that have been filed and sent to the State Controller's Office during the fiscal year.
- (05) Enter the total number of Releases of Liens completed for senior citizens who obtained a Senior Citizen Tax Postponement Lien on a particular parcel for the first time. Claim only those documents that have been filed and sent to the State Controller's Office during the fiscal year.
- (06) Add total number of documents from lines (03), (04), and (05).
- (07) Enter the appropriate unit cost rate given for the fiscal year in which costs were incurred or are to be incurred.
- (08) Multiply Total Number of Documents, line (06), by Unit Cost, line (07).
- (09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any local agency source (i.e., service fees collected, federal funds, other state funds, etc.), which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.
- If you are filing an Entitlement Claim, subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Cost, line (08). Enter the difference on this line and carry forward to form FAM-43, line (09), (10), or (11) as appropriate.

METHOD OF REIMBURSEMENT COMPUTATION
Chapter 704, Statutes of 1975, Voters Registration Procedures
2005-06 Fiscal Year Costs

FORM
1

County of _____

To complete this form, indicate the number of voters' affidavits processed by source and total in Part I. and compute the county's reimbursement using the formula described in Part II.

I. Affidavits processed by source:

a. Number of affidavits processed by the MAIL
(Through postal service)

b. Number of affidavits received over the counter

c. Number of affidavits received through the
Official Deputy Registration

Total number of affidavits processed

II. Formula for computing the reimbursement:

a. Total number of affidavits processed
(Above)

b. Enter the county reimbursement factor.
Refer to the schedule on Form 2, entitled
"2005-06 Reimbursement Factors by County -
Amount Per Affidavit."

\$ _____

III. Total 2005-06 Reimbursement Claimed
(Multiply IIa. times IIb.)

\$ _____

VOTERS REGISTRATION PROCEDURES 2004-05 REIMBURSEMENT FACTORS BY COUNTY AMOUNT PER AFFIDAVIT PROCESSED				FORM VRP-2
COUNTY	AMOUNT PER AFFIDAVIT	COUNTY	AMOUNT PER AFFIDAVIT	
Alameda	0.451	Orange	0.406	
Alpine	2.794	Placer	0.887	
Amador	2.794	Plumas	2.794	
Butte	0.989	Riverside	0.451	
Calaveras	2.794	Sacramento	0.451	
Colusa	2.794	San Benito	2.794	
Contra Costa	0.451	San Bernardino	0.451	
Del Norte	2.794	San Diego	0.406	
El Dorado	1.041	San Francisco	0.451	
Fresno	0.989	San Joaquin	0.887	
Glenn	2.794	San Luis Obispo	0.887	
Humboldt	1.041	San Mateo	0.887	
Imperial	2.794	Santa Barbara	0.887	
Inyo	2.794	Santa Clara	0.406	
Kern	0.989	Santa Cruz	0.887	
Kings	2.794	Shasta	1.041	
Lake	2.794	Sierra	2.794	
Lassen	2.794	Siskiyou	2.794	
Los Angeles	0.406	Solano	0.887	
Madera	2.794	Sonoma	0.887	
Marin	0.887	Stanislaus	0.887	
Mariposa	2.794	Sutter	2.794	
Mendocino	2.794	Tehama	2.794	
Merced	1.041	Trinity	2.794	
Modoc	2.794	Tulare	0.887	
Mono	2.794	Tuolumne	2.794	
Monterey	0.887	Ventura	0.887	
Napa	1.041	Yolo	1.041	
Nevada	1.041	Yuba	2.794	

Program 090	MANDATED COSTS UNITARY COUNTYWIDE TAX RATE CLAIM SUMMARY	FORM 1
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(01) Claimant	(02) Type of Claim Fiscal Year Reimbursement <input style="width: 50px;" type="text"/> Estimated <input style="width: 50px;" type="text"/> 20__/20__
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Claim Statistics

(03) (a) Total cost of preparing and mailing tax bills to properties in the 1986-87 fiscal year which were subsequently identified for assessment utilizing a unitary tax rate	
(b) Number of unitary tax bills mailed in the fiscal year of claim	

Direct Costs	Object Accounts				
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Fixed Assets	(e) Total
1. Tax Bill Issuance					
2. Annual Compilation of Tax Rates					
3. Tax Roll Processing					
4. Allocation Formulas and Revenue Distribution					
5. Error Corrections					
6. Research and Explanations					
(05) Total Direct Costs					

Indirect Costs	
(06) Indirect Cost Rate [From ICRP]	%
(07) Total Indirect Costs [Line (06) x line (05)(a)] or [line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Direct and Indirect Costs [Line (05)(e) + line (07)]	

Cost Reduction	
(09) 1986-87 Base Year Cost [From line (03)(a)]	
(10) Change in the Implicit Price Deflator [Enter 1.774 for 2005-06 F.Y.]	
(11) Subtotal [Multiply line (09) by line (10)]	
(12) Increased Costs [Subtract line (11) from line (08)]	
(13) Less: Offsetting Savings	
(14) Less: Other Reimbursements	
(15) Total Claimed Amount [Line (12) - {line (13) + line (14)}]	

Program 090	UNITARY COUNTYWIDE TAX RATE CLAIM SUMMARY Instructions	FORM 1
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- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.
 From 1 must be filed for a reimbursement claim. Do not complete form 1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form 1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) (a) Enter the total cost of preparing and mailing tax bills to properties in the 1986-87 fiscal year were subsequently identified for assessment utilizing a unitary tax rate.
 (b) Enter the number of unitary tax bills mailed in the fiscal year of claim.
- (04) Reimbursable Components. For each reimbursable component, enter the totals from form 2, line (05), columns (d), (e), (f), and (g) to form 1, block (04), columns (a), (b), (c), and (d) in the appropriate row. Total each row.
- (05) Total Direct Costs. Total columns (a) through (e).
- (06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits, without preparing an ICRP. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim.
- (07) Total Indirect Costs. If the 10% flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If an ICRP is submitted and both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(e), and Total Indirect Costs, line (07).
- (09) Enter the amount from line (03)(a), the 1986-87 Base Year Cost.
- (10) Change in the Implicit Price Deflator. Enter the adjustment factor of 1.774 for the 2005-06 fiscal year.
- (11) Subtotal. Multiply line (09) by line (10).
- (12) Increased Costs. Subtract line (11) from line (08).
- (13) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (14) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source, (i.e., service fees collected, federal funds, other state funds, etc.) which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (15) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (13), and Other Reimbursements, line (14), from Increased Costs, line (12). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program 262	MANDATED COSTS CRIME VICTIM'S DOMESTIC VIOLENCE INCIDENT REPORTS CLAIM SUMMARY				FORM CDIR-1
(01) Claimant		(02) Type of Claim			Fiscal Year
		Reimbursement <input type="checkbox"/>			___ / ___
		Estimated <input type="checkbox"/>			
Claim Statistics					
(03) Number of domestic violence incident reports stored during the fiscal year of claim for the additional 3 year period after the pre-existing mandatory two-year retention period					
Direct Costs		Object Accounts			
(04) Reimbursable Activities	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Fixed Assets	(e) Total
A. One-Time Activity					
1. Revision of Policies and Procedures					
B. Ongoing Activity	[Line (03) x \$unit cost rate] (See instructions)				
1. Storage of Reports and Face Sheets					
(05) Total Direct Costs	Add Total Column				
Indirect Costs					
(06) Indirect Cost Rate	[10% or ICRP from 2 CFR Chapter II formerly OMB A-87]				%
(07) Total Indirect Costs	[Line (06) x line (04)(a)] or [Line (06) x (line (04)(a) + line (04)(b))]				
(08) Total Direct and Indirect Costs	[Line (05)(e) + line (07)]				
Cost Reduction					
(09) Less: Offsetting Savings					
(10) Less: Other Reimbursements					
(11) Total Claimed Amount	[Line (08) - {line (09) + line (10)}]				

Program 262	CRIME VICTIM'S DOMESTIC VIOLENCE INCIDENT REPORTS CLAIM SUMMARY Instructions	FORM CDIR-1
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(01) Claimant: Enter the name of the claimant. If more than one department has incurred costs for this mandate, give the name of each department. A separate form CDIR-1 should be completed for each department.

(02) Type of Claim: Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

Form CDIR-1 must be filed for a reimbursement claim. Do not complete form CDIR-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form CDIR-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Claim Statistics: Enter the number of domestic violence incident reports that were stored during the fiscal year of claim for the additional 3 year period after the pre-existing mandatory two-year retention period.

(04) Reimbursable Activities: For each reimbursable component, enter the total from form CDIR-2, line (05), columns (c), through (f) to form CDIR-1, block (04), columns (a) through (d) in the appropriate row.

For B. 1. Activity, the following formula must be used: Line (03) x unit cost for that fiscal year from the table below. This unit cost includes direct and indirect costs.

Fiscal Year	Unit Cost	Fiscal Year	Unit Cost
1999-00	\$0.4000	2003-04	0.4500
2000-01	0.4200	2004-05	0.4700
2001-02	0.4200	2005-06	0.4900
2002-03	0.4400	2006-07	0.5100

(05) Total Direct Costs: Total column (e).

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits, without preparing an ICRP. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim.

(07) Total Indirect Costs. If the 10% flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If an ICRP is submitted and both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (04)(a), and Total Benefits, line (04)(b), by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.

(08) Total Direct and Indirect Costs: Enter the sum of Total Direct Costs, line (05)(e), and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a result of this mandate. Submit a detailed schedule of savings with the claim.

(10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount: From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07), for the Estimated Claim or line (13), for the Reimbursement Claim.

Program 219	MANDATED COSTS OPEN MEETINGS ACT/BROWN ACT REFORM (LOCAL AGENCIES) COMPONENT/ACTIVITY COST DETAIL			FORM BAR-2F
(01) Claimant		(02) Fiscal Year		
(03) Department				
(04) Flat-Rate Reimbursement Option: Complete columns (a) through (d).				
(a) Meeting Type or Name	(b) Uniform Cost Allowance \$135.66 for 05-06 07/01/05 to 07/18/05	(c) Number of Agendas	(d) Total (b) x (c)	
(05) Total <input type="text"/>			Subtotal <input type="text"/>	
Page: ____ of ____				